

WAHIAKUM COUNTY, WASHINGTON
January 1, 1993 Through December 31, 1994

Schedule Of Findings

1. The District Court Should Remit Restitution For Loss Of Wildlife To The County Treasurer For Distribution To The State

District courts assess and collect fines, fees, court costs, forfeitures, and penalties for a variety of court cases. These funds are initially deposited into a district court trust checking account, then periodically remitted to the county treasurer, who distributes them to the appropriate state and local officials.

In addition, district courts collect state restitution for the loss of wildlife. For the period January 1, 1993, through December 31, 1994, Wahkiakum County District Court collected restitution for illegal possession and killing of wildlife. However, rather than remit these funds to the county treasurer, district court personnel disbursed directly out of the trust account based solely on purchase orders submitted to the court from the Department of Wildlife.

RCW 77.21.070 states:

(1) Whenever a person is convicted of illegal killing or possession of wildlife . . . the convicting court shall order the person to reimburse the state

RCW 36.29.020 states:

The county treasurer shall keep all moneys belonging to the state . . . in his or her own possession until disbursed according to law

RCW 43.09.240 states:

Every public officer and employee, whose duty it is to collect or receive payments due . . . shall deposit such moneys collected or received by him or her with the treasurer of the taxing district

District Court Judge William Faubion gave his reason for retaining the funds locally as an attempt to improve the area's wildlife enforcement, which he has described as inadequate. By remitting these funds to the state via the treasurer, he believes funds needed to improve this effort would not be provided.

We recommend that the district court remit all restitution owing to the state, to the county treasurer as required by RCW citations above.

2. The District Court Should Reconcile Its Accounts Receivable Control Account And Management Should Regularly Review Accounts Receivable Activity

Lack of adequate control over accounts receivable has been the subject of audit findings in the district court since 1985. In response to audit concerns, the court converted its accounts receivable system to the CITE software in January 1993. However, while the CITE system provides an accounts receivable grand total, the district court does not use it as a control account. Payments received, bail applied, and other credits are not reconciled to the amounts posted to the accounts receivable database. In addition, management does not regularly review accounts receivable activity.

The failure to reconcile all increases and decreases in accounts receivable to supporting activity and the lack of review by management, increases the possibility of errors or irregularities occurring without timely detection.

Because of the higher risk of errors or irregularities, additional audit time and costs have again resulted.

RCW 43.09.200 states in part:

The state auditor . . . shall formulate, prescribe, and install a system of accounting and reporting, which shall be uniform for every public institution, and every public office . . . the receipt, use, and disposition of all public property, and the income, if any, derived therefrom . . . documents kept, or required to be kept, necessary to isolate and prove the validity of every transaction

We recommend that the district court reconcile activity to the accounts receivable control account monthly.

We further recommend that management review each month's reconciliation for completeness and accuracy.

3. The County Should Limit Expenditures To Appropriations

The county's Enhanced 911 Fund expenditures for 1994 were \$243,018, exceeding appropriations by \$62,628.

The Enhanced 911 Fund had sufficient cash to meet expenditures, however, expenditures in excess of appropriations are contrary to the limitations contained in RCW 36.40.100, which states in part:

... every county official shall be limited in the making of expenditures or the incurring of liabilities to the amount of the detailed appropriation items or classes respectively: Provided ... supplemental appropriations to the budget from unanticipated federal or state funds may be made: Provided Further, That the board shall publish notice of the time and date of the meeting at which the supplemental appropriations resolution will be adopted, and the amount of the appropriation ...

In addition, RCW 36.40.130 states in part:

Expenditures made, liabilities incurred, or warrants issued in excess of any of the detailed budget appropriations or as revised by transfer ... shall not be a liability of the county, but the official making or incurring such expenditure or issuing such warrant shall be liable therefor personally and upon his official bond. The county auditor shall issue no warrant and the county commissioners shall approve no claim for any expenditure in excess of the detailed budget appropriations or as revised ...

The excess expenditures resulted from the failure of county officials to adequately monitor expenditures in relation to appropriations and to amend the budget as needed.

We recommend county officials monitor expenditures of all funds and departments, and request timely budget amendments to prevent expenditures from exceeding appropriations.